

LGRS Online and Special Districts Financial Transactions Report FAQs

Login/Password

1. Where can I find the login information for LGRS Online?

Please refer to the Alert Letter; or contact the State Controller's Office (SCO), Special Districts Unit by telephone at (916) 327-1017 or email at SDsupport@sco.ca.gov for login information.

2. Whom should I contact if I'm unable to log in, or getting login error messages?

Please contact SCO by telephone at (916) 327-1017 or email at SDsupport@sco.ca.gov.

Required and Optional Forms

1. Do we need to complete only the forms that are marked as "Required"?

No, you need to complete all the forms that are applicable to your district.

2. Why are some of the forms marked as "Required"?

The "Required" forms are based on which activities the district performs.

3. What if a form says "Required", but our district does not perform that activity?

Please contact SCO by telephone at (916) 327-1017 or email at SDsupport@sco.ca.gov.

4. Our district is inactive, but there are forms marked as "Required" besides the *General Information* form (Form 01). How should we proceed?

Please contact SCO by telephone at (916) 327-1017 or email at SDsupport@sco.ca.gov.

Prior Year Balances

1. Is there a way to see what was entered in the previous year's financial transactions report (FTR)?

Yes, you can either click "Prior Year" located on each form or change the fiscal year to the previous year by using a dropdown button located on the Main Menu.

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Non-Enterprise (Governmental Funds) Forms

1. Can Financing Authorities report on one of the *Enterprise Fund* forms?

Yes, they can report on the *Enterprise Fund – Other Enterprise Fund* form (Form 13) if they report enterprise funds instead of governmental funds in their financial statements.

2. What if the *Governmental Funds* form (Form 16) is marked as “Required” but the district should be using the *Other Enterprise Fund* form (Form 13) instead?

Please contact SCO by telephone at (916) 327-1017 or email at SDsupport@sco.ca.gov to confirm that the *Other Enterprise Fund* form (Form 13) is the correct form for your district.

Balance Sheet

1. When reporting Governmental Funds, do we need to report capital assets?

Yes, the capital assets should be reported on the *Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources* form (Form 25).

2. When reporting Governmental Funds, do we need to report deferred outflows and inflows pertaining to a net pension liability (per GASB 68)?

Yes, deferred outflows of resources related to pensions should be reported on the “Related to Pensions” line (R16) on the *Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources* form (Form 25).

Deferred inflows of resources related to pensions should be reported on the “Related to Pensions” line (R40) on the *Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources* form.

Debt Forms

1. Why is there only one debt schedule, when I’ve keyed several into the system?

You need to save each debt schedule before creating a new one. Save the debt schedule by clicking the “Save” button at the top of the form. Once saved, you can navigate between the debt schedules by using a dropdown button located on the “Purpose of Debt” line on each debt schedule.

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2. Why does the system say that a debt already exists when I'm entering/saving a new long-term debt schedule?

Each debt schedule must have a unique name for the "Purpose of Debt" line.

3. What if there is a difference on the *Debt Reconciliation* form?

For Governmental Funds, verify the total amount of principal payments reported on the debt schedules and the amount reported on the "Principal Payments on Long-Term Debt" line (R41) on the *Governmental Funds – Revenues, Expenditures, and Changes in Fund Balances* form (Form 16). The amounts reported should match.

For Internal Service Funds, verify the total amount of interests paid in current fiscal year reported on the debt schedules and the amount reported on the "Interest Expense" line (R17) on the *Internal Service Fund* form (Form 03).

For Enterprise Funds, verify the total amount of interests paid in current fiscal year reported on the debt schedules and the amount reported on the "Interest Expense" line on the *Enterprise Funds* forms (Forms 04 through 13), *Conduit Financing* form (Form 14), and *Transportation* form (Form 15). The amounts reported should match.

However, in some cases there may be a reasonable explanation for the difference. If you have reasonable explanations for differences on your *Debt Reconciliation* form, provide footnotes.

Footnote

1. What does "fn" mean, which appears next to a field when clicking the "Check Errors" button?

"fn" means that the field requires a footnote. Double-click on the field to open the footnote box.

Completed Forms

1. Why does the "Completed" column on the Main Menu display "No" even after the form has been completed?

After entering and saving all the data on the form, click the "Check Errors" button. If any error messages appear at the top of the form, correct all the errors until you no longer get any error messages. Proceed by closing the form without clicking the Save button. Clicking the "Save" button after completing the form will revert the form's status to "No" in the Completed column.

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Report Submission

1. Does SCO grant extensions if audited financial statements are not finalized by the report due date?

No extensions will be granted. Government Code section 53891 requires the financial transaction of each local agency to be submitted to SCO within seven months after the close of the fiscal year. The report must contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

2. Does the approval and submittal process include submission of the signed Cover Page?

Yes. After you click the "Submit Data" button to submit your report to SCO, the Cover Page appears as confirmation, with the date and time of submission. You can sign and submit the Cover Page electronically; send the signed original Cover Page to the address noted at the bottom of the Cover Page; or scan your signed Cover Page into pdf format and attach it to an email to SDsupport@sco.ca.gov.

Cover Page Form

1. Where can I find the Cover Page?

After you click the "Submit Data" button on the Main Menu, the Cover Page appears as confirmation, with the date and time of submission.

2. How should I submit my Cover Page?

You can sign and submit the Cover Page electronically. Please refer to our *LGRS Online User Guide* on how to submit the Cover Page electronically by visiting:

https://www.sco.ca.gov/ard_locinstr_districts_forms.html

SCO also accepts digital and paper Cover Pages. Send the signed original Cover Page to the address noted at the bottom of the Cover Page or scan your signed Cover Page into pdf format and attach it to an email to SDsupport@sco.ca.gov.